

2005 Income Tax Exemption Worksheet

<p>1. Enter the federal adjusted gross income from your 2005 federal return</p> <ul style="list-style-type: none"> • 1040, line 37 • 1040NR, line 35 • 1040A, line 21 • 1040NR-EZ, line 10 • 1040EZ, line 4 	1	
<p>2. Enter the federal standard or itemized deduction from your 2005 federal return</p> <ul style="list-style-type: none"> • 1040, line 40 • 1040NR, line 37 • 1040A, line 24 • 1040NR-EZ, line 11 • 1040EZ: If you checked either box on line 5, enter the amount from line D on the back of your 1040EZ return. If you are single and did not check a box on line 5, enter \$5,000. If you are married filing joint and did not check a box on line 5, enter \$10,000. 	2	
<p>3. Enter the maximum federal standard deduction for your filing status, as shown below. (See note if you filed a federal 1040NR or 1040NR-EZ form.)</p> <p>Single - enter \$5,000</p> <p>Head of household - enter \$7,300</p> <p>Married filing joint - enter \$10,000</p> <p>Married filing separate - if your spouse did not itemize, enter \$5,000; if your spouse itemized, enter zero</p> <p>Qualifying widow(er) - enter \$10,000</p> <p>NOTE: If you filed a federal 1040NR or 1040NR-EZ form in 2005, enter zero.)</p>	3	
<p>4. Enter the smaller of line 2 or line 3 above.</p>	4	
<p>5. Enter the exemption amount taken on your 2005 federal return.</p> <ul style="list-style-type: none"> • 1040, line 42 • 1040NR, line 39 • 1040A, line 26 • 1040NR-EZ, line 13 • 1040EZ: If you checked either box on line 5, enter the amount on line E from the back of your 1040EZ return. If you are single and did not check a box on line 5, enter \$3,200; if you are married filing joint, enter \$6,400. 	5	
<p>6. Add line 4 and line 5.</p>	6	
<p>7. Subtract line 6 from line 1. Do not enter an amount less than zero.</p>	7	

If the amount on line 7 of the worksheet is greater than zero, you are not exempt from Utah individual income tax.

If the amount on line 7 of the worksheet is zero, you are exempt from Utah individual income tax. Follow the instructions on page 9 of the Utah Individual Income Tax booklet to report this exemption.